

# Exhibit 3

**New York**  
30 Broad Street  
46<sup>th</sup> Floor  
New York, NY 10004  
Tel: + 1 212 422 1222  
Fax: + 1 212 422 0790

**London**  
28 Throgmorton Street  
1<sup>st</sup> Floor  
London EC2N 2AN  
Tel: + 44 20 7382 0340  
Fax: + 44 20 7256 7571

**Madrid**  
Pradillo, 5 Bajo Ext. dcha.  
28002 Madrid, Spain

Skattecenter Høje-Taastrup  
Postboks 60  
DK-2630 Taastrup

Postmodtagelsen  
**31 DEC. 2012**  
Skattecenter Høje-Taastrup

Dear,

Please find attached a reclaim application to obtain a full refund of Danish dividend tax for a qualifying U.S. pension fund within the meaning of the Double Taxation Convention concluded between Denmark and the United States of America.

Sander Gerber Pension Plan (TIN: XXXXXXXXXX)  
Apartment 9A  
441 West End Avenue  
New York NY10024, New York  
United States of America

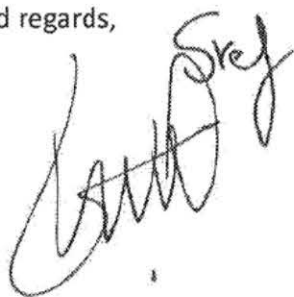
Enclosed you will find:

- 1 Claim to Relief from Danish Dividend Tax Form 06.003 ENG
- 1 Power of Attorney between the beneficial owner and Acupay
- 2 original Dividend Credit Advices
- 1 copy of the Certificate of Residence Form 6166 for the tax year 2012 – original sent on 22/08/2012

In case you have further questions or need additional information, do not hesitate to contact me.

Please note that we have a new bank account at Dexia International. Correct payment details are on the form 06.003 ENG.

Kind regards,



Stef Lambersy  
T: +44.207.382.0348  
M: slambersy@acupay.com

SKAT Fredensborg  
Bilag nr. 203-1-1

The name Acupay is a registered service mark of Acupay System LLC in the U.S. Patent and Trademark Office. Acupay System LLC is a limited liability company, Company No. FC026358, registered in England under number BR008499. Acupay System LLC has a registered office at 30 Broad Street, 46<sup>th</sup> Floor, New York, NY 10004 and branch office at 1<sup>st</sup> Floor, 28 Throgmorton Street, London EC2N 2AN.

Claim to Relief from Danish Dividend Tax

☐ In my capacity as beneficial owner ☒ On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 2,271,510

Beneficial Owner

Full name  
Sander Gerber Pension Plan (TIN: [REDACTED])

Full address  
Apartment 9A  
441 West End Avenue  
New York NY10024, New York  
United States of America

E-mail  
reclaims@acupay.com attention to Stef Lambersy (+44.207.382.0348)

Signature  
Beneficial owner/applicant

STEF LAMBERSY, ASSOCIATE  
ACUPAY SYSTEM LLC

If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed

As documentation is enclosed dividend advice(s), number: 2

(This documentation is obligatory)

Financial institution

The amount is requested to be paid to:

Name and address  
DEXIA BANQUE INTERNATIONALE A LUXEMBOURG S.A  
69 route d'Esch, Office PLM +446A, L 2953 Luxembourg  
name of the account holder: Acupay System LLC

Reg. no

Account no

0022 1819 0790 5700

SWIFT

BLZ

IBAN

BILLLULL

LU38 0022 1819 0790 5700

Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and

Date

Official stamp and signature

When signed to be forwarded to:

Skattecenter Høje-Taastrup  
Postboks 60  
DK-2630 Taastrup

SKAT Fredensborg

Bilag nr. 203-1-2



Solo Capital

4 Throgmorton Avenue  
London EC2N 2DL

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**DIVIDEND CREDIT ADVICE**

Issue Date: 3<sup>rd</sup> December 2012, Issue No: 0095

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**Sander Gerber Pension Plan**  
Apartment 9A  
441 West End Avenue  
New York, NY 10024,  
United States of America

Date: 3<sup>rd</sup> December, 2012

Dear Sirs,

Please be advised that we have credited your account SAN01 – Sander Gerber Pension Plan for the value date 3<sup>rd</sup> December, 2012. This payment represents the dividend as shown below:

<b>Security Name:</b>	<b>CHR Hansen Holding A/S</b>
<b>Sedol:</b>	<b>B573M11</b>
<b>ISIN:</b>	<b>DK0060227585</b>
<b>Pay Date:</b>	<b>3<sup>rd</sup> December, 2012</b>
<b>No of Shares:</b>	<b>970,000</b>
<b>Gross Dividend:</b>	<b>DKK 2,813,000</b>
<b>Tax:</b>	<b>DKK 759,510</b>
<b>Net Dividend:</b>	<b>DKK 2,053,490</b>

Name: **GRAHAM HORN**  
Solo Capital Partners LLP

SKAT Fredensborg

Bilag nr. 203-1-3

Solo Capital Partners LLP is a limited liability partnership registered in England & Wales and is authorised and regulated by the Financial Services Authority of the United Kingdom.  
(FSA Registration Number 566533, LLP Registration Number OC367979, VAT Registration Number 123 3462 46)



**Solo Capital**

4 Throgmorton Avenue  
London EC2N 2DL

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**DIVIDEND CREDIT ADVICE**

**Issue Date: 17th December 2012, Issue No: 0109**

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**Sander Gerber Pension Plan**

Apartment 9A  
441 West End Avenue  
New York, NY 10024,  
United States of America

Date: 17th December 2012

Dear Sirs,

Please be advised that we have credited your account SAN01 – Sander Gerber Pension Plan for the value date 17th December 2012. This payment represents the dividend as shown below:

<b>Security Name:</b>	<b>Coloplast A/S</b>
<b>Sedol:</b>	<b>B04TZX0</b>
<b>ISIN:</b>	<b>DK0010309657</b>
<b>Pay Date:</b>	<b>17th December 2012</b>
<b>No of Shares:</b>	<b>280,000</b>
<b>Gross Dividend:</b>	<b>DKK 5,600,000</b>
<b>Tax:</b>	<b>DKK 1,512,000</b>
<b>Net Dividend:</b>	<b>DKK 4,088,000</b>



Name: **GRAHAM HORN**  
Solo Capital Partners LLP

**SKAT Fredensborg**

Bilag nr. **203-1-4**

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(FSA Registration Number 566533, LLP Registration Number OC367979, VAT Registration Number 123 3462 46)

acupay

## SPECIAL POWER OF ATTORNEY

I,

Sander Gerber Pension Plan, (TAX ID: [REDACTED])  
 of Apartment 9A, 441 West End Avenue, New York NY 10024  
 hereby grant

**ACUPAY SYSTEM LLC**,  
 of 28 Throgmorton Street,  
 London, EC2N 2AN  
 United Kingdom,

a special power of attorney, as broad as is necessary under the law, to pursue and file for reductions in rates of tax withholding in my name for which I am eligible, to oversee this process, and to collect refunds of excess withholding tax to which I am entitled on my behalf.

## AUTHORISATION

This power of attorney authorises **ACUPAY SYSTEM LLC** to carry out any and all acts which are necessary and appropriate for the following:

1. To request a refund of the excess tax withheld by submitting reclaim forms with foreign tax authorities.
2. To request a refund of the excess tax withheld by submitting claims with foreign custodians, withholding agents, or issuers.
3. To collect all repayments owed in above context from foreign tax authorities, custodians, withholding agents or issuers in the name of SANDER GERBER PENSION PLAN and to acknowledge the receipt of such amounts.
4. To present all kinds of administrative appeals and economic-administrative reclaims to the relevant authorities, tribunals, and courts.
5. Request/obtain tax residency certification in the name of SANDER GERBER PENSION PLAN as may be necessary to carry out the above.

This Power of Attorney shall take effect upon execution of the document and remain in effect until the Power of Attorney has been terminated by either party by providing five days prior written notice of its intent to terminate to the other party, whichever is earliest.

IN WITNESS HEREOF

Sign:

Print name:

Date:

Witness's name and signature:



John C. Doscher

(authorised signer)

July 30, 2012

Gregory Summers

[Handwritten signature]

SKAT Fredensborg

Bilag nr. 203-1-5



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

SKAT

Date: February 13, 2012



000716

Taxpayer: SANDER GERBER PENSION PLAN  
TIN: [REDACTED]  
Tax Year: 2012

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

P. J. Bazick  
Field Director, Accounts Management